

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Valparaiso Community Schools (6560)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$6,099,745	\$7,690,686	\$7,699,439	\$9,130,452	50%	19%	19%
	11200 Regular Programs; Middle/Junior High	\$3,776,431	\$4,612,002	\$4,671,730	\$5,325,465	41%	15%	14%
	11300 Regular Programs; High School	\$5,478,372	\$5,860,706	\$5,892,477	\$6,438,930	18%	10%	9%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$294,174	n/a	n/a	n/a
	11430 Vocational Education; Distributive Education	\$59,109	\$146,085	\$151,520	\$164,879	179%	13%	9%
	11440 Vocational Education; Health Occupations	\$1,462	\$58,324	\$59,850	\$109,986	> 500%	89%	84%
	11450 Vocational Education; Consumer and Homemaking	\$173,132	\$198,337	\$149,513	\$148,820	-14%	-25%	0%
	11470 Vocational Education; Business Education	\$77,511	\$143,104	\$68,368	\$57,002	-26%	-60%	-17%
	11480 Vocational Education; Industrial Education A	\$60,783	\$222,744	\$242,062	\$337,513	455%	52%	39%
	11490 Vocational Education; Industrial Education B	\$90,706	\$120,720	\$115,984	\$147,635	63%	22%	27%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$65,106	\$26,854	\$36,690	\$11,287	-83%	-58%	-69%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$296,431	\$236,837	\$247,906	n/a	-16%	5%
	11910 Other Regular Programs; Competency Testing	\$0	\$10,800	\$1,358	\$10,642	n/a	-1%	> 500%
	11920 Other Regular Programs; Project 4R	\$20,673	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$171,543	\$210,837	\$192,922	\$63,493	-63%	-70%	-67%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$68,371	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$4,396	\$5,358	\$16,722	\$9,748	122%	82%	-42%
	12520 Culturally Different; Compensatory	\$32,730	\$74,662	\$56,762	\$103,947	218%	39%	83%
	12900 Other Special Programs	\$601,249	\$147,328	\$152,533	\$144,795	-76%	-2%	-5%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$11,480	\$98,880	\$68,406	\$24,979	118%	-75%	-63%
	14100 Summer School Programs; Elementary	\$71,592	\$57,865	\$45,309	\$61,795	-14%	7%	36%
	14200 Summer School Programs; Middle/Junior High School	\$6,796	\$299	\$0	\$2,000	-71%	> 500%	n/a
	14300 Summer School Programs; High School	\$189,490	\$197,209	\$180,719	\$173,568	-8%	-12%	-4%
	16100 Remediation Testing	\$0	\$103,640	\$102,327	\$108,894	n/a	5%	6%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$400	\$48,095	\$32,883	\$33,823	> 500%	-30%	3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$194,246	\$336,692	\$363,810	\$172,202	-11%	-49%	-53%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,381,065	\$1,676,211	\$1,831,042	\$728,085	-47%	-57%	-60%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$1,335,299	n/a	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$3,976	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$394,021	\$308,496	\$317,867	\$311,781	-21%	1%	-2%
	22230 Library/Media Services; Audiovisual	\$17,827	\$8,546	\$9,072	\$5,735	-68%	-33%	-37%
	24100 Office of The Principal	\$1,301,928	\$1,986,103	\$2,084,159	\$2,412,448	85%	21%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$367,957	\$227,733	\$40,097	\$183,009	-50%	-20%	356%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$6,211	\$2,674	\$3,568	\$2,936	-53%	10%	-18%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$92,017	\$102,702	\$92,647	\$24,309	-74%	-76%	-74%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,362	\$1,845	\$2,412	\$2,930	-33%	59%	21%
	26497 2007 Account Code - Teachers Retirement Fund	\$659,536	\$1,000,476	\$1,039,315	\$549,196	-17%	-45%	-47%
Student Academic Achievement Total		\$21,411,876	\$25,982,445	\$25,958,403	\$28,952,014	35%	11%	12%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$0	\$90,000	\$95,000	\$100,000	n/a	11%	5%
	21120 Attendance and Social Work Services; Attendance Services	\$2,799	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$114,813	\$119,834	\$122,178	\$147,774	29%	23%	21%
	21220 Guidance Services; Counseling Services	\$356,922	\$367,461	\$394,455	\$424,490	19%	16%	8%
	21240 Guidance Services; Information Services	\$0	\$0	\$61	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$180,218	\$221,831	\$221,361	\$282,813	57%	27%	28%
	22110 Improvement of Instruction; Service Area Direction	\$4,097	\$0	\$6,842	\$0	-100%	n/a	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$106,805	\$9,701	\$11,528	\$5,742	-95%	-41%	-50%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,940	\$1,240	\$1,211	\$0	-100%	-100%	-100%
	23110 Board of Education; Service Area Direction	\$38,449	\$40,159	\$117,648	\$84,227	119%	110%	-28%
	23210 Executive Administration; Office of The Superintendent	\$544,758	\$688,945	\$695,707	\$869,243	60%	26%	25%
	25750 Personnel Services; Health Services	\$16,945	\$13,008	\$18,572	\$26,914	59%	107%	45%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$428,879	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$283,897	\$300,585	\$300,000	n/a	6%	0%
Student Instructional Support Total		\$1,368,747	\$1,836,075	\$1,985,148	\$2,670,081	95%	45%	35%

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Valparaiso Community Schools (6560)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational								
	23160 Board of Education; Promotion Expenses	\$4,048	\$4,035	\$4,892	\$6,298	56%	56%	29%
	25120 Fiscal Services; Service Area Direction	\$126,015	\$127,063	\$109,465	\$73,405	-42%	-42%	-33%
	25150 Fiscal Services; Payroll Services	\$0	\$2,484	\$2,480	\$2,425	n/a	-2%	-2%
	25160 Fiscal Services; Financial Accounting	\$2,287	\$2,208	\$2,828	\$2,579	13%	17%	-9%
	25191 Other Fiscal Services; Refund of Revenue	\$4,153	\$1,702,802	\$5,362	\$4,592	11%	-100%	-14%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$136,920	\$0	n/a	n/a	-100%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$23,370	\$44,961	\$57,049	\$94,434	304%	110%	66%
	25600 Public Information Services	\$11,417	\$31,682	\$4,735	\$1,972	-83%	-94%	-58%
	25890 Other Technology Services	\$115,047	\$290,866	\$302,353	\$376,433	227%	29%	25%
	25950 Other Assessments	\$6,797	\$16,188	\$0	\$5,582	-18%	-66%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$8,499	\$5,038	\$0	\$169,562	> 500%	> 500%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$79,048	\$105,951	\$9,083	\$57,102	-28%	-46%	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,565,258	\$3,627,725	\$3,898,412	\$4,404,179	72%	21%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$195,964	\$423,205	\$369,946	\$572,943	192%	35%	55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$352,002	\$245,377	\$321,824	\$399,940	14%	63%	24%
	26499 2007 Account Code - Other	\$12,139	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$975	\$47,000	\$53,846	\$50,164	> 500%	7%	-7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$142,721	\$496,960	\$278,872	\$284,481	99%	-43%	2%
	27010 Student Transportation; Service Area Direction	\$259,320	\$314,119	\$359,586	\$261,084	1%	-17%	-27%
	27100 Student Transportation; Vehicle Operation	\$817,429	\$971,049	\$976,341	\$1,065,850	30%	10%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$373,908	\$720,438	\$616,263	\$914,256	145%	27%	48%
	27400 Student Transportation; Purchase of School Buses	\$243,731	\$477,502	\$0	\$1,095,453	349%	129%	n/a
	27500 Student Transportation; Insurance on Buses	\$109,292	\$86,036	\$60,217	\$57,614	-47%	-33%	-4%
	27900 Student Transportation; Other Student Transportation Services	\$49,847	\$155,613	\$51,716	\$98,545	98%	-37%	91%
	31100 Food Services Operations; Service Area Direction	\$903,784	\$1,155,630	\$1,192,382	\$1,221,788	35%	6%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$68,752	\$74,722	\$82,876	\$82,476	20%	10%	0%
	31300 Food Services Operations; Food Delivery	\$2,081	\$1,811	\$797	\$2,003	-4%	11%	151%
	31400 Food Services Operations; Food Purchases	\$569,535	\$798,152	\$843,853	\$1,003,940	76%	26%	19%
	31900 Other Food Services	\$47,969	\$86,509	\$66,654	\$78,256	63%	-10%	17%
	33100 Community Service Operations; Direction of Community Services	\$0	\$520	\$1,197	\$861	n/a	66%	-28%
	33200 Community Recreation	\$47,297	\$74,115	\$78,521	\$86,436	83%	17%	10%
	33400 Athletic Coaches	\$372,073	\$548,304	\$530,670	\$562,285	51%	3%	6%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$964,801	\$1,217,932	\$1,313,494	\$1,346,646	40%	11%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$234,438	\$291,631	\$326,708	\$415,432	77%	42%	27%
Overhead and Operational Total		\$8,713,997	\$14,147,628	\$12,059,343	\$14,799,015	70%	5%	23%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,011,566	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$135,000	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$253,920	\$116,985	\$158,654	\$219,010	-14%	87%	38%
	45100 Building Acquisition, Construction and Improvements	\$678,200	\$713,382	\$988,427	\$1,106,800	63%	55%	12%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$741	\$210	\$0	n/a	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$277,317	\$84,672	\$53,714	n/a	-81%	-37%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$857,927	\$957,535	\$791,167	\$1,125,210	31%	18%	42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$141,518	\$248,813	\$266,850	n/a	89%	7%
	51100 Debt Services; Principal on Debt; Bonds	\$385,000	\$525,000	\$515,000	\$600,000	56%	14%	17%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$24,200	\$31,953	n/a	n/a	32%
	52100 Debt Services; Interest on Debt; Bonds	\$19,140	\$375,260	\$1,142,735	\$1,072,198	> 500%	186%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,533,776	\$9,605,000	\$9,605,000	\$10,013,734	81%	4%	4%
	59100 Other Debt Services Obligations; Registrars Fee	\$11,139	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$8,885,667	\$12,712,737	\$13,558,878	\$14,489,468	63%	14%	7%
prorated								
	26491 2007 Account Code - PERF	\$422,110	\$490,331	\$507,681	\$254,346	-40%	-48%	-50%
	26492 2007 Account Code - Social Security	\$1,639,903	\$2,000,537	\$1,997,756	\$979,741	-40%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$1,237	\$22,000	\$30,000	\$35,000	> 500%	59%	17%

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Valparaiso Community Schools (6560)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26494 2007 Account Code - Group Insurance	\$3,305,317	\$7,528,373	\$7,826,478	\$4,078,100	23%	-46%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$6,307	\$13,504	\$3,691	\$1,343	-79%	-90%	-64%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$232,301	\$2,039,858	\$1,815,366	\$430,541	85%	-79%	-76%
prorated Total		\$5,607,176	\$12,094,602	\$12,180,973	\$5,779,071	3%	-52%	-53%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$25,845,526	\$32,963,562	\$35,586,639	\$33,805,191	31%	3%	-5%	56.2%	49.4%	54.1%	50.7%
Student Instructional Support	\$1,655,427	\$2,171,450	\$2,568,376	\$2,864,732	73%	32%	12%	3.6%	3.3%	3.9%	4.3%
Overhead and Operational	\$9,600,843	\$18,925,737	\$14,028,851	\$15,530,258	62%	-18%	11%	20.9%	28.3%	21.3%	23.3%
Nonoperational	\$8,885,667	\$12,712,737	\$13,558,878	\$14,489,468	63%	14%	7%	19.3%	19.0%	20.6%	21.7%
Grand Total	\$45,987,463	\$66,773,487	\$65,742,744	\$66,689,649	45%	0%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	59.8%	52.6%	58.0%	55.0%